

December 27, 2023

Julie Zeiler
Chief Financial Officer
IRobot Corporation
8 Crosby Drive
Bedford , MA 01730

fiscal year ended December 31, 2022
2023

Re: IRobot Corporation
Form 10-K for the
Filed February 14,
File No. 001-36414

Dear Julie Zeiler:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing